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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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May 8, 2009

Ellen Reed, Executive Director
Lydia's House
P.O. Box 2722
St. Louis, MO 63116

RE: Emergency Shelter Grant (ESG) (Project #2009-HOM7)


Dear Ms. Reed:

Enclosed is a report of our fiscal monitoring review of Lydia's House, a not-for-profit organization, Emergency Shelter Grant Program, for the period January 1, 2008, through November 30, 2008. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Lydia's House. Fieldwork was completed on January 15, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Department of Human Services (DHS) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,


Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Pat Brennan, Fiscal Manager, DHS
Antoinette Triplett, Program Manager, Homeless Services-DHS



CITY OF ST. LOUIS CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
EMERGENCY SHELTER GRANT (ESG)**

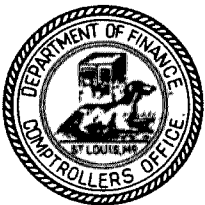
**LYDIA'S HOUSE
CONTRACT #55745
CFDA #14.231**

**FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH NOVEMBER 30, 2008**

PROJECT #2009-HOM7

DATE ISSUED: MAY 8, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT of HUMAN SERVICES (DHS)
EMERGENCY SHELTER GRANT (ESG)
LYDIA'S HOUSE
FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH NOVEMBER 30, 2008**

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INTRODUCTION

Background

Contract Name: Lydia's House

Document Number: 55745

CFDA Number: 14.231

Contract Period: January 1, 2008 through December 31, 2008

Contract Amount: \$27,320

The contract provided Emergency Shelter Grant (ESG) funds to Lydia's House (Agency) to provide temporary residential facilities and services to a family or household members who are victims of domestic violence.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local ESG requirements for the period January 1, 2008, through November 30, 2008, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DHS, evidence tested supporting the reports the Agency submitted to DHS and other procedures performed as considered necessary. Fieldwork was completed on January 15, 2009.

Exit Conference

Since there were no current findings, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring desk review report, Project #2008-HOM13, issued August 7, 2008, contained no observations.

A-133 Status

According to a letter received from the Agency, it did not expend \$500,000 or more in federal funds in its fiscal year ended September 30, 2007, and was not required to have an A-133 audit report.

Summary of Current Observations

There were no observations.